

Hearing Date and Time: September 13, 2016 at 10:00 a.m. (ET)
Objection Deadline: September 8, 2016 at 4:00 p.m. (ET)

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*Counsel to the Debtors
and Debtors in Possession*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
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In re	: Chapter 11
:	
Gawker Media LLC, <i>et al.</i> , ¹	: Case No. 16-11700 (SMB)
:	
Debtors.	: (Jointly Administered)
:	

**NOTICE OF DEBTORS' APPLICATION FOR ENTRY OF AN
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF CITRIN COOPERMAN & COMPANY, LLP AS INDEPENDENT
AUDITOR AND ACCOUNTING SERVICES PROVIDER FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE *NUNC PRO
TUNC* TO THE PETITION DATE AND OPPORTUNITY FOR HEARING**

PLEASE TAKE NOTICE that a hearing (the “Hearing”) on the application (the “Application,” a copy of which is attached hereto) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain and employ Citrin Cooperman & Company, LLP as their independent auditor and accounting services provider effective *nunc pro tunc* to the Petition Date (as defined in the Application) will be held before the Honorable Stuart M.

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Kinja Kft. (5056). The offices of Gawker Media LLC and Gawker Media Group, Inc. are located at 114 Fifth Avenue, 2d Floor, New York, NY 10011. Kinja Kft.’s offices are located at Andrassy ut 66. 1062 Budapest, Hungary.

Bernstein of the United States Bankruptcy Court for the Southern District of New York (the “Court”), in Room 723, One Bowling Green, New York, New York 10004-1408, on **September 13, 2016 at 10:00 a.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that responses or objections to the Application and the relief requested therein, if any, shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, shall set forth the basis for the response or objection and the specific grounds therefore, and shall be filed with the Court electronically in accordance with General Order M-399 by registered users of the Court’s case filing system (the User’s Manual for the Electronic Case Filing System can be found at <http://www.nysb.uscourts.gov>, the official website for the Court), with a hard copy delivered directly to chambers pursuant to Local Bankruptcy Rule 9028-1 and served so as to be actually received no later than **September 8, 2016, at 4:00 p.m. (prevailing Eastern Time)** (the “Objection Deadline”), upon: (i) the Debtors, Gawker Media LLC, 114 Fifth Avenue, 2d Floor, New York, New York 10011, Attn. Heather Dietrick (heather@gawker.com); (ii) counsel for the Debtors, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, New York 10036, Attn: Gregg M. Galardi (gregg.galardi@ropesgray.com); (iii) the Office of the United States Trustee for the Southern District of New York, 201 Varick Street, Suite 1006, New York, NY 10014, Attn: Greg Zipes & Susan Arbeit; (iv) the Internal Revenue Service, Attn: Centralized Insolvency Operation, 2970 Market Street, Philadelphia, PA 19104 (mimi.m.wong@irs counsel.treas.gov); (v) the United States Attorney’s Office for the Southern District of New York, Attn: Bankruptcy Division, 86 Chambers Street, 3rd Floor, New York, NY 10007 (david.jones6@usdoj.gov; Jeffrey.Oestericher@usdoj.gov; Joseph.Cordaro@usdoj.gov; Carina.Schoenberger@usdoj.gov); (vi) counsel to Cerberus Business Finance, LLC, as DIP

Lender, Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn: Adam C. Harris (adam.harris@srz.com); (vii) counsel to US VC Partners LP, as Prepetition Second Lien Lender, Latham & Watkins LLP, 330 North Wabash Avenue, Suite 2800, Chicago, IL 60611, Attn: David Heller (david.heller@lw.com) & Keith A. Simon, 885 Third Avenue, New York, New York 10022, Attn: Keith A. Simon (keith.simon@lw.com); (viii) counsel for the Official Committee of Unsecured Creditors, Simpson Thacher & Bartlett, 425 Lexington Ave., New York, NY 10017, Attn: Sandy Qusba (squsba@stblaw.com) and William T. Russell (wrussell@stblaw.com); (ix) Citrin Cooperman & Company, LLP, 529 Fifth Avenue, New York, NY 10017, Attn: John Bonelli (jbonelli@citrincooperman.com); and (x) parties that have requested notice pursuant to Bankruptcy Rule 2002.

PLEASE TAKE FURTHER NOTICE that a copy of the Application may be obtained free of charge by visiting the website of Prime Clerk LLC at <http://cases.primeclerk.com/gawker>. You may also obtain copies of any pleadings by visiting the Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

PLEASE TAKE FURTHER NOTICE that the Hearing may be continued or adjourned thereafter from time to time without further notice other than an announcement of the adjourned date or dates at the Hearing or at a later hearing. The Debtors will file an agenda before the Hearing, which may modify or supplement the Application to be heard at the Hearing.

PLEASE TAKE FURTHER NOTICE that if no objections or other responses are timely filed and served with respect to the Application, the Debtors shall, on or after the Objection Deadline, submit to the Court an order substantially in the form annexed as **Exhibit A** to the Application, which order the Court may enter with no further notice or opportunity to be heard.

Dated: August 30, 2016
New York, New York

/s/ D. Ross Martin
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*Counsel to the Debtors
and Debtors in Possession*

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*Proposed Counsel to the Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
Gawker Media LLC, <i>et al.</i> , ¹	:
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Debtors.	:
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**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE RETENTION AND EMPLOYMENT OF CITRIN
COOPerman & COMPANY, LLP AS INDEPENDENT AUDITOR AND
ACCOUNTING SERVICES PROVIDER FOR THE DEBTORS AND DEBTORS IN
POSSESSION EFFECTIVE NUNC PRO TUNC TO THE PETITION DATE**

Gawker Media LLC (“Gawker Media”), Gawker Media Group, Inc. (“GMGI”), and Kinja Kft. (“Kinja”) debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), respectfully submit this application (the “Application”) for entry of an order, substantially in the form attached hereto as **Exhibit A**, authorizing the employment and retention of Citrin Cooperman & Company, LLP (“Citrin”) as the Debtors’ independent auditor and accounting services provider, effective *nunc pro tunc* to the Petition Date. In support of this

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Kinja Kft. (5056). The offices of Gawker Media LLC and Gawker Media Group, Inc. are located at 114 Fifth Avenue, 2d Floor, New York, NY 10011. Kinja Kft.’s offices are located at Andrassy ut 66. 1062 Budapest, Hungary.

Application, the Debtors submit the Declaration of Michael Rhodes, a Partner of Citrin, which is attached hereto as **Exhibit B** (the “Citrin Declaration”), and the declaration of William D. Holden, the Chief Restructuring Officer of GMGI and Gawker Media, which is attached hereto as **Exhibit C** (the “Holden Declaration”), both of which are incorporated herein by reference. In further support of this Application, the Debtors respectfully represent as follows:

Jurisdiction and Venue

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334.

This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. Venue is proper in this Court pursuant to 28 U.S.C. § 1408 and 1409.

3. The statutory bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”).

Procedural Background

4. On June 10, 2016, Gawker Media filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the “Petition Date”). On June 12, 2016, Gawker Media Group, Inc. (“GMGI”) and Kinja Kft. (“Kinja”) each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

5. On June 16, 2016 the Court entered an order authorizing the joint administration and procedural consolidation of the Debtors’ chapter 11 cases (the “Chapter 11 Cases”) pursuant to Bankruptcy Rule 1015(b) [Docket No. 41].

6. On June 24, 2016, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the official committee of unsecured creditors (the

“Committee”). No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases.

7. The Debtors are operating their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

8. The factual background regarding the Debtors, their business operations, their capital and debt structure, and the events leading up to the filing of these Chapter 11 Cases are set forth in detail in the *Declaration of William D. Holden in Support of First Day Motions* [Docket No. 7].

Relief Requested

9. By this Application, the Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A**, authorizing the retention and employment of Citrin as their independent auditor and accounting services provider in accordance with the terms and conditions set forth in that certain (i) engagement letter between the Debtors and Citrin dated as of December 14, 2015, for auditing services, (ii) engagement letter between Gawker Media and Citrin dated as of December 15, 2015, for tax preparation and compliance services, (iii) engagement letter between Gawker Media and Citrin dated as of August 12, 2016, for a New York State sales and use tax audit, and (iv) that certain engagement letter between the Gawker Media and Citrin dated as of August 30, 2016, for a retirement plan audit (collectively, the “Engagement Agreements”), copies of which are annexed hereto as **Exhibit 1** to **Exhibit A** and incorporated herein by reference.

Citrin’s Qualifications

10. Citrin is well qualified to provide accounting services, tax preparation services and independent auditing services to the Debtors. Citrin has extensive experience and

knowledge in performing the Auditing and Accounting Services (as defined herein) and is recognized for its experience and expertise in the provision of such services to large and complex business entities. Moreover, Citrin is a nationally recognized full-service accounting, tax and consulting firm with nine offices and more than 800 employees in the United States. Citrin's qualifications, including a description of its staffing and approach in providing services are more fully set forth in the Citrin Declaration.

11. The Debtors have determined in the exercise of their business judgment that the size of their business operations and complexity of their current financial status require them to employ an accounting advisory firm and an independent auditor with knowledge of the Debtors' industry and business experience to provide the Auditing and Accounting Services.

12. The Debtors believe that Citrin is well-qualified to provide the Auditing and Accounting Services to the Debtors in a cost-effective, efficient, and timely manner. Retaining Citrin will enable the Debtors to carry out their duties in these Chapter 11 Cases. Citrin has extensive experience and an excellent reputation in providing such services to complex business entities and is well-suited to provide the services that the Debtors require. Moreover, Citrin has been providing services to the Debtors since 2010 so it is intimately familiar with the Debtors' business operations.

Services to Be Provided

13. Prior to the commencement of the Chapter 11 Cases and in the ordinary course of business, the Debtors engaged Citrin to provide a broad range of auditing, accounting services, including, among other services, annual financial statement audits, annual benefit plan audits, preparation of annual corporate U.S. tax returns, response to general and targeted audits, and accounting advisory services (collectively, the "Auditing and Accounting Services"). Citrin has

agreed to continue to provide the Auditing and Accounting Services to the Debtors in accordance with the terms and conditions set forth in the Citrin Declaration and in the Engagement Agreements.

14. Subject to further order of the Court, and consistent with the Engagement Agreements, the Debtors request the retention and employment of Citrin to render the following, among other, Auditing and Accounting Services:

- a. provide general and technical accounting advice;
- b. assist with due diligence requests such as coordinating workpaper reviews and responding to management inquiries about historical accounting records;
- c. provide fiscal audit for the year ending December 31, 2015;
- d. provide audit services, relating to an employee benefit plan audit for the year ending December 31, 2015; and
- e. respond to New York State sales and use tax audit.

15. The Auditing and Accounting Services provided by Citrin will not duplicate or overlap with the other services performed by the Debtors' other retained consultants and advisors. Citrin understands that the Debtors have retained and may retain additional professionals during the terms of the Engagement Agreements, and Citrin agrees to work cooperatively with the Debtors to avoid duplication of services. Citrin has advised the Debtors that it will make every effort to avoid duplication of work between Citrin and other professionals retained in the Chapter 11 Cases.

16. The Debtors respectfully request that Citrin's retention be made effective *nunc pro tunc* to the Petition Date so that Citrin may be compensated for the services it has provided before this Application is heard by the Court. Citrin has provided services to Gawker Media and GMGI in advance of approval of this Application in anticipation that its retention would be

approved *nunc pro tunc* to the Petition Date. The Debtors submit that these circumstances are of a nature warranting retroactive approval. See Bank Brussels Lambert v. Coan (In re AroChem Corp.), 176 F.3d 610, 621 (2d Cir. 1999) (noting that bankruptcy courts have discretion to authorize *nunc pro tunc* approval of professional retentions); Cushman & Wakefield of Conn., Inc. v. Keren Ltd. P'ship (In re Keren Ltd. P'ship), 189 F.3d 86, 87 (2d Cir. 1999) (explaining factors to consider in determining whether *nunc pro tunc* approval is appropriate). Further, the Debtors believe that no party in interest will be prejudiced by the granting of the *nunc pro tunc* employment because Citrin has provided, and will continue to provide, valuable services to the Debtors' estates in the interim period.

17. Courts in this jurisdiction routinely approve *nunc pro tunc* employment similar to that requested herein. See, e.g., In re SunEdison, Inc., No. 16-10992 (SMB) (Bankr. S.D.N.Y. June 8, 2016) (order approving employment of independent auditor and tax consultant *nunc pro tunc*); In re AOG Entm't, Inc., No. 16-11090 (SMB) (Bankr. S.D.N.Y. June 3, 2016) (same); In re Republic Airways Holdings Inc., No. 16-10429 (SHL) (Bankr. S.D.N.Y. Apr. 27, 2016) (order approving employment of independent auditor *nunc pro tunc*); In re Sabine Oil & Gas Corp., No. 15-11835 (SCC) (Bankr. S.D.N.Y. Oct. 16, 2015) (order approving employment of independent auditor and accounting services provider *nunc pro tunc*); In re Chassix Holdings, Inc., No. 15-10578 (MEW) (Bankr. S.D.N.Y. Apr. 24, 2015) (same); In re Eagle Bulk Shipping Inc., No. 14-12303 (SHL) (Bankr. S.D.N.Y. Sept. 19, 2014) (same).

Professional Compensation

18. Subject to Court approval, and in accordance with section 330(a) of the Bankruptcy Code and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the "Interim Compensation Order") [Docket No.

94], and as set forth in the Citrin Declaration, the Debtors propose to compensate Citrin on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Citrin according to its customary reimbursement policies.

19. Citrin intends to apply for compensation for professional services and reimbursement of expenses incurred in connection with these Chapter 11 Cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Citrin will use in these Chapter 11 Cases are the same as the hourly rates and corresponding rate structure that Citrin uses in non-restructuring matters, including for those services provided to Gawker Media and GMGI prior to the Petition Date.

20. Citrin operates in a national marketplace for accounting services in which rates are driven by multiple factors relating to the individual professional, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

21. Citrin's current hourly rates for matters related to these Chapter 11 Cases range as follows:

<u>Billing Category</u>	<u>Range</u>
Partners	\$475-560
Managers and Directors	\$410-460
Staff Accountants	\$200-250
Support Staff	\$90-190

22. The hourly rates set forth above are set at a level designed to compensate Citrin fairly for the work of its professionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to annual adjustments to reflect economic and other conditions.

23. Additional services may be provided under the Engagement Agreements in connection with these Chapter 11 Cases. These services may include additional audit procedures in connection with the audit services already provided and other accounting and financial reporting research and consultation services related to the restructuring and related financing activities (the “Accounting Consultation Services”), as may be required in chapter 11 cases like these cases, which were not specifically contemplated in the Engagement Agreements. The hourly rates and corresponding rate structure Citrin will use for the Accounting Consultation Services will be the same as those used for the Auditing and Accounting Services contemplated by the Engagement Agreements.

24. The rate structure provided by Citrin for postpetition services is not significantly different from (a) the rates that Citrin charges for other similar types of representations or (b) the rates that other comparable accounting services firms would charge to do work substantially similar to the work Citrin will perform in these Chapter 11 Cases.

25. Consistent with its practices with other clients, Citrin provided the Debtors with a courtesy discount for certain annual audit and tax preparation services (the “Courtesy Discount”). The Courtesy Discount, consistent with industry practices of other similarly-situated accounting firms, is limited to fixed-fee audit and tax services. It is not customarily applied to non-fixed fee auditing or accounting and tax advisory services. Citrin will continue to apply the Courtesy Discount to all applicable postpetition services provided to the Debtors. However, it is

anticipated that the Courtesy Discount will not be applicable to the postpetition services being provided to the Debtors as they relate to non-fixed fee auditing and accounting advisory services billed at the hourly rates discussed above.

26. It is Citrin's policy to charge its clients in all areas of practice for all identifiable, non-overhead expenses incurred in connection with each client's case that would not have been incurred except for representation of that particular client. It is also Citrin's policy to charge its clients only the amount actually incurred by Citrin in connection with such items. Examples of such expenses include, among other things, postage, overnight mail, courier delivery, transportation, overtime expenses, photocopying, airfare, meals, and lodging. In addition, Citrin professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

27. Citrin will not charge the Debtors more than \$0.10 per page for standard duplication in its offices in accordance with Local Rule 2016-1 and the Amended Guidelines for *Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*. Citrin does not charge its clients for incoming facsimile transmissions.

28. Citrin intends to file monthly fee statements and interim and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines and the Interim Compensation Order. Such statements and applications will include time records setting forth, in a summary format, a description of the services rendered by each professional, and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. Citrin will also maintain detailed records of any actual and necessary costs and expenses incurred in connection with the Services.

Compensation Received by Citrin from the Debtors

29. As noted above, prior to the Petition Date, Citrin provided services to Gawker Media and GMGI including the Auditing and Accounting Services (the “Prepetition Services”). As discussed above, consistent with its practices with other clients, Citrin applied a Courtesy Discount to the costs incurred for Prepetition Services that were related to fixed fee audit and tax preparation services. The Courtesy Discount was not provided for Prepetition Services related to targeted, non-fixed fee accounting and tax preparation services. The Courtesy Discount ranged between 15-20% and was determined on a per-invoice basis based upon many factors including, among other things, overall level of effort and projected time to be incurred relative to the fixed fee.

30. As of the Petition Date, no amounts were outstanding with respect to invoices issued by Citrin for the Prepetition Services.

31. The Debtors paid \$220,234.00 to Citrin during the period 90 days prior to the Petition Date in compensation for the Prepetition Services.

32. As set forth in the Citrin Declaration, the Debtors paid \$5,000.00 to Citrin on May 25, 2016 as an advance payment retainer. As of the Petition Date, the Debtors’ retainer balance with Citrin remained \$5,000.00. Subject to this Court’s approval, Citrin intends to apply this advance in partial payment of any fees and expenses requested as part of Citrin’s first fee application.

Citrin’s Disinterestedness

33. To the best of the Debtors’ knowledge, Citrin: (a) is a “disinterested person,” as such term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code and, as required by section 327(a) and referenced by section 328(c) of

the Bankruptcy Code, and, except as disclosed and described in the Citrin Declaration (and below), neither holds nor represents any interest adverse to the Debtors and the Debtors' estates and (b) except as disclosed and described in the Citrin Declaration (and below), has no connection to the Debtors or to their significant creditors or certain other potential parties- in-interest ("Interested Parties") whose names were supplied to Citrin by the Debtors.

34. Based entirely and in reliance upon the Citrin Declaration, and except as specifically disclosed therein, none of Citrin's past or current engagements would or does appear to create an interest materially adverse to the interests of the Debtors, creditors, or equity security holders in this case. To the extent Citrin discovers any additional matters or any pertinent relationships that require disclosure during the period of Citrin's retention, Citrin has indicated that it will promptly supplement the information contained in the Citrin Declaration.

35. As described in more detail in the Citrin Declaration, Citrin, among other things, has searched its client databases to determine whether it represents, or has represented, certain of the Debtors' creditors or other Interested Parties in these proceedings, and/or matters wholly unrelated to these proceedings. Due to the size of Citrin and the number of creditors and other parties involved in this case, however, Citrin may have represented certain of the Debtors' creditors or other Interested Parties in matters wholly unrelated to these Chapter 11 Cases and which it did not disclose in the Citrin Declaration.

36. As specifically disclosed in the Citrin Declaration, Citrin has in the past provided personal tax return preparation services to Nick Denton, the Debtors' founder and current President and Chief Executive Officer of GMGI and President of Gawker Media. Citrin is no longer providing and will not in the future provide any services to Mr. Denton. Citrin provided services to Mr. Denton in connection with the preparation of his personal tax returns for the

2012, 2013 and 2014 tax years and the preparation of an extension request for his personal tax return for the 2015 tax year.

37. One Citrin accountant, Andrew Rotter, has in the past provided services to both the Debtors and Mr. Denton. Mr. Rotter, a Partner in Citrin's tax department, has supervised the preparation of both the Debtors' and Mr. Denton's tax returns. In total, Mr. Rotter has provided the Debtors with approximately 40 hours of services over the past year, less than 5% of the total services provided by Citrin to the Debtors over that period. Mr. Rotter, however, will not provide any services to the Debtors moving forward. Further, Mr. Rotter, along with others at Citrin that have provided services to Mr. Denton, will be firewalled from any involvement with the work being provided to the Debtors and access to information stored in Citrin's electronic and paper files related to the Debtors.

38. The services Citrin provided to Mr. Denton, with the exception of the 2015 extension request, were billed at a fixed-fee of \$2,000.00 per tax return. In 2014, Gawker Media paid \$2,000.00 to Citrin for the services provided to Mr. Denton related to the 2012 tax return. In 2015, Citrin issued an invoice to Mr. Denton in the amount of \$4,000.00 for the services related to the 2013 and 2014 tax returns. Citrin has elected to waive any fees related to Mr. Denton's 2015 extension request, approximately 0.25 hours of work.

39. The invoice Citrin provided to Mr. Denton in July 2015 for the 2013 and 2014 tax returns remains outstanding. Accordingly, Citrin is a creditor in Mr. Denton's personal chapter 11 bankruptcy case.

40. To the best of the Debtors' knowledge, information and belief, Citrin, except as specifically disclosed in the Citrin Declaration or herein, (a) has no connection with the Debtors, their creditors, other parties in interest, the attorneys or accountants of any of the foregoing, the

U.S. Trustee, or any person employed in the Office of the U.S. Trustee; and (b) does not hold any interest adverse to the Debtors' estates.

Basis for Relief

41. The Debtors seek retention of Citrin as their independent auditor and accounting services provider pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

42. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

43. The Debtors submit that for all the reasons stated above and in the Citrin Declaration, the retention and employment of Citrin as the Debtors' independent auditor and accounting services provider is warranted. Further, as set forth in the Citrin Declaration and except as otherwise disclosed therein (a) Citrin is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent any interest adverse to the Debtors' estates, and (b) Citrin has not represented the Debtors' creditors or any other parties in interest or their respective attorneys in any matter relating to the Debtors' estates.

44. Courts in this jurisdiction routinely grant relief similar to that requested herein. See, e.g., In re SunEdison, Inc., No. 16-10992 (SMB) (Bankr. S.D.N.Y. June 8, 2016) (order approving employment of independent auditor and tax consultant); In re AOG Entm't, Inc., No. 16-11090 (SMB) (Bankr. S.D.N.Y. June 3, 2016) (same); In re Republic Airways Holdings Inc., No. 16-10429 (SHL) (Bankr. S.D.N.Y. Apr. 27, 2016) (order approving employment of independent auditor); In re Sabine Oil & Gas Corp., No. 15-11835 (SCC) (Bankr. S.D.N.Y. Oct. 16, 2015) (order approving employment of independent auditor and accounting services provider); In re Chassix Holdings, Inc., No. 15-10578 (MEW) (Bankr. S.D.N.Y. Apr. 24, 2015) (same); In re Eagle Bulk Shipping Inc., No. 14-12303 (SHL) (Bankr. S.D.N.Y. Sept. 19, 2014) (same).

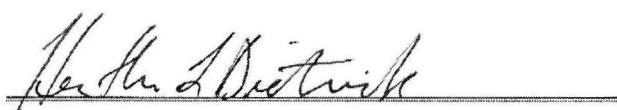
Notice

45. Notice of this Motion has been provided in accordance with the *Order Establishing Certain Notice, Case Management, and Administrative Procedures and Omnibus Hearing Dates* [Docket No. 93]. The Debtors submit that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

Conclusion

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as Exhibit A, granting the relief requested herein and granting such other relief as is just and proper.

Dated: August 29, 2016
New York, New York



Heather Dietrick
President & General Counsel

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
: Case No. 16-11700 (SMB)
Gawker Media LLC, *et al.*,¹ :
Debtors. : (Jointly Administered)
:
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**ORDER AUTHORIZING THE DEBTORS TO EMPLOY AND RETAIN
CITRIN COOPerman & COMPANY, LLP AS INDEPENDENT AUDITOR AND
ACCOUNTING SERVICES PROVIDER NUNC PRO TUNC TO THE PETITION DATE**

Upon the Application, dated August 30, 2016 (the “Application”),² of Gawker Media LLC and its above-captioned debtor affiliates, as debtors and debtors in possession (the “Debtors”), for an order authorizing the Debtors to retain Citrin Cooperman & Company, LLP (“Citrin”) to serve as the Debtors’ independent auditor and accounting services provider effective *nunc pro tunc* to the Petition Date in accordance with the terms and conditions of that certain (i) engagement letter between the Debtors and Citrin dated as of December 14, 2015, for auditing services, (ii) engagement letter between Gawker Media and Citrin dated as of December 15, 2015, for tax preparation and compliance services, (iii) engagement letter between Gawker Media and Citrin dated as of August 12, 2016, for a New York State sales and use tax audit, and (iv) that certain engagement letter between Gawker Media and Citrin dated as of August 30, 2016, for a retirement plan audit (collectively, the “Engagement Agreements”), copies of which are annexed hereto as Exhibit A, pursuant to sections 327(a) and 330 of title 11

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Kinja Kft. (5056). The offices of Gawker Media and Gawker Media Group, Inc. are located at 114 Fifth Avenue, 2d Floor, New York, NY 10011. Kinja Kft.’s offices are located at Andrassy ut 66. 1062 Budapest, Hungary.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

of the United States Codes (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Bankruptcy Rules”); and the Court having reviewed the Application the Declaration of Michael Rhodes, a Partner of Citrin (the “Citrin Declaration”), and the declaration of William D. Holden (the “Holden Declaration”); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that the Application is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application and in the Citrin Declaration that (a) Citrin does not hold or represent an interest adverse to the Debtors’ estates and (b) Citrin is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstances and that no other or further notice is required; and the Court having reviewed the Application; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and no objections to the Application having been filed; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, THAT:

1. The Application is GRANTED to the extent set forth herein, *nunc pro tunc* to the Petition Date.

2. The Debtors, as debtors in possession, are authorized, pursuant to sections 327(a) and 329 of the Bankruptcy Code, Bankruptcy Rules 2014, 2016, and 5002, and Local Rule 2014-1 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1, to employ and retain Citrin, effective *nunc pro tunc* to the Petition Date, as their independent auditor and accounting services provider in accordance with the terms and conditions set forth in the Engagement Agreements attached hereto as **Exhibit 1**.

3. Citrin does not hold or represent any interest adverse to the Debtors' estates with respect to the matters upon which it is to be employed and is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code.

4. The terms of the Engagement Agreements are approved in all respects except as set forth herein.

5. Citrin shall file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code. Notwithstanding anything to the contrary set forth above, the U.S. Trustee shall retain rights to respond or object to Citrin's interim and final applications for compensation based on the reasonableness standard provided for in section 330 of the Bankruptcy Code.

6. Citrin shall apply any remaining amounts of its prepetition retainer as a credit toward postpetition fees and expenses, after such postpetition fees and expenses are approved pursuant to the first Order of the Court awarding fees and expenses to Citrin.

7. Citrin shall use reasonable efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these Chapter 11 Cases.

8. None of the fees payable to Citrin shall constitute a “bonus” or fee enhancement under applicable law.

9. In the event Citrin seeks reimbursement for attorneys’ fees pursuant to the terms of the Engagement Agreements, the invoices supporting time records from such attorneys shall be included in Citrin’s own application and such invoices and time records shall be subject to the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed 11 U.S.C. § 330, dated January 30, 1996 (the “U.S. Trustee Guidelines”) and the approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code.

10. The Debtors shall be bound by the indemnification, contribution, reimbursement, exculpation, and other provisions of the Engagement Agreements, and will indemnify and hold harmless Citrin and its affiliates, and its and their respective directors, officers, members, agents, employees, and controlling persons, and each of their respective successors and assigns (collectively, the “Indemnified Persons”), pursuant to the Engagement Agreements during the pendency of these Chapter 11 Cases, subject to the following conditions:

a. All requests of Indemnified Persons for payment of indemnity, contribution, or otherwise shall be made by means of an interim or final fee application and shall be subject to the approval of, and review by, the Court to ensure that such payment conforms to the terms of the Engagement Agreements, the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the orders of this Court, and is reasonable based on the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided* that in no event shall an Indemnified Person be indemnified or receive contribution to the extent that any claim arose or expense has resulted from any such losses finally judicially determined by a court of competent jurisdiction to have primarily resulted from the bad-faith, self-dealing, breach of fiduciary duty, if any, gross negligence, or willful misconduct on the part of that or any other Indemnified Person.

b. In no event shall an Indemnified Person be indemnified or receive contribution or other payment under the indemnification provisions of the

Engagement Agreements if the Debtors or a representative of the Debtors' estates asserts a claim for, and the Court determines by final order that such claim primarily arose out of, such person's bad-faith, self-dealing, breach of fiduciary duty, if any, gross negligence, or willful misconduct on the part of that or any other Indemnified Person.

c. In the event an Indemnified Person seeks reimbursement for attorneys' fees from the Debtors pursuant to the Engagement Agreements, the invoices and supporting time records from such attorneys shall be annexed to Citrin's own interim and final fee applications, and such invoices and time records shall be subject to the U.S. Trustee Guidelines and the approval of the Court under the standards of section 330 of the Bankruptcy Code without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

11. Notwithstanding anything to the contrary in the Engagement Agreements, in the event that an Indemnified Person is not entitled to indemnification on account of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct, it shall also not be entitled to any claim or right of contribution, limitation of liability, or exoneration.

12. The Debtors are authorized and empowered to take all actions necessary to effectuate the relief granted in this Order.

13. To the extent this Order is inconsistent with the Engagement Agreements, this Order shall govern.

14. The Court retains exclusive jurisdiction with respect to all matters arising from, or related to, the retention of Citrin and the implementation and interpretation of this Order.

Dated: September ___, 2016
New York, New York

HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1 to Proposed Order

Engagement Agreements



December 14, 2015

Mr. Josh Albertson, Chief Operating Officer
Gawker Media Group, Inc. and Subsidiaries
114 Fifth Avenue, Floor 2
New York, NY 10011

Dear Josh:

We are pleased to confirm our understanding of the services we are to provide for Gawker Media Group, Inc. and Subsidiaries (the "Company") for the year ended December 31, 2015.

We will audit the financial statements of Gawker Media Group, Inc. and Subsidiaries, which comprise the consolidated balance sheet as of December 31, 2015, and the related consolidated statements of income, changes in shareholders' equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Gawker Media Group, Inc. and Subsidiaries's financial statements. Our report will be addressed to Josh Albertson, Chief Operating Officer and the shareholders of Gawker Media Group, Inc. and Subsidiaries. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance

Mr. Josh Albertson
Gawker Media Group, Inc. and Subsidiaries
December 14, 2015
Page 2

about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Company or to acts by management or employees acting on behalf of the Company.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Company and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. Third-party service providers include individuals who are not employed by our firm. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Management Responsibilities

You agree to assume all management responsibilities for the tax services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and the results of the services; and accept responsibility for them.

Mr. Josh Albertson
Gawker Media Group, Inc. and Subsidiaries
December 14, 2015
Page 3

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (a) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (b) additional information that we may request for the purpose of the audit, and (c) unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Company complies with applicable laws and regulations.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

Gawker Media Group, Inc. and Subsidiaries agrees to hold Citrin Cooperman & Company, LLP, its successors and assigns, partners, principals and employees, harmless to the fullest extent permitted by law from any litigation expense, including attorneys' fees, incurred in connection with any request (by subpoena or otherwise) for testimony, documents or other information concerning the Company by any governmental agency or investigative body or in any litigation or dispute to which the Company is a party other than claims by the Company against Citrin Cooperman & Company, LLP. The indemnification will survive termination of this letter of engagement. If this occurs, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenses in complying with such request or demand.

Michael Rhodes is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our preliminary audit work on December 15, 2015, our year end field work approximately April 18, 2016 and to issue our report no later than June 30, 2016.

To ensure that Citrin Cooperman & Company, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Mr. Josh Albertson
Gawker Media Group, Inc. and Subsidiaries
December 14, 2015
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We estimate that our fees for these services will be \$50,000. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue work in the event of your failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, you agree to pay us for the time we incurred on this engagement at our standard hourly rates.

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in New York, New York. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of its submission to the mediator, then the parties shall submit the dispute for arbitration administered by the AAA under the Rules.

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to Section 13 of the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award all reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

Mr. Josh Albertson
Gawker Media Group, Inc. and Subsidiaries
December 14, 2015
Page 5

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any and all claims by you arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman & Company, LLP delivers its auditor's report associated with this engagement. If the auditor's report is not delivered to you, for any reason, any and all claims by you arising under this engagement must be commenced within one (1) year of the date you are informed of the engagement's termination.

Citrin Cooperman & Company, LLP shall not be liable for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Company's actual damages. In no event shall Citrin Cooperman & Company, LLP be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

This agreement and any dispute relating in any way to this engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

This agreement can only be amended in writing and signed by an authorized person at Citrin Cooperman & Company, LLP and you.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


CITRIN COOPERMAN & COMPANY, LLP

Agreed and accepted:


Josh Albertson, Chief Operating Officer
Gawker Media Group, Inc. and Subsidiaries

1/4/16

Date



CITRIN COOPERMAN

Attest & Assurance | Tax Compliance & Research | Specialty & Consulting

December 15, 2015

Mr. Josh Albertson, Chief Operating Officer
Gawker Media, LLC
114 Fifth Avenue, Floor 2
New York, NY 10011

Dear Mr. Albertson:

We appreciate the opportunity to work with you. This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

Tax Compliance Services

We will prepare your 2015 federal, state and local business income tax returns and any other related returns listed on Exhibit 1. You may request that we prepare additional 2015 related tax returns by listing them in the appropriate space on Exhibit 1. You may include such returns as payroll tax, sales tax, Forms 1099, foreign account reporting and related business entities for which you have signing authority. If during the course of our engagement we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from information you furnish us. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file your returns as required by the taxing authorities. We will provide you with a copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization indicating that you have reviewed the returns and that, to the best of your knowledge, they are correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of your business income tax returns does not include any procedures designed to discover significant errors, fraud, defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the business income tax returns.

Our firm has offices in several states located throughout the United States and a wholly owned and controlled offshore affiliate. Your return may be processed in any of our locations based on our scheduling needs and availability.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, interest or assessments.

Client Responsibilities

You will provide us with all information required for preparing complete and accurate returns no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that your returns will be completed by their applicable due date if all of your information is not provided to us within this time frame, and we assume no liability for any penalties and interest that may occur as a result. You should retain all the documents, books and records that form the basis of income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are responsible for providing us all information necessary to identify all states and foreign countries in which you are "doing business" or deriving income and the extent of business operations in each relevant state and/or country. Based upon the state income information which you provide, we will inform you of any additional state income tax filing requirements.

You are also responsible for identifying to us all bank or brokerage accounts that you own or control, or in which you have an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us ownership in any foreign assets or entities.

Request for Additional Services

You may in the future request assurance and tax services that are not specified in this engagement letter. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, our services for the 2015 tax year will be governed by the terms of this engagement letter.

To be of greatest assistance to the company, we should be advised in advance of proposed transactions and other developments with a potential tax impact.

All returns are subject to examination by taxing authorities. In the event of an examination, the company may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on the tax returns. In preparing your returns, we rely on your representations that you have complied with applicable documentation requirements. If an examination occurs, we will be available, upon request, to assist or represent the organization. Such additional services are not included in our fee for the preparation of the returns specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses.

Responses to Third Parties

As a result of our services to you, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to you as a separate engagement irrespective of whether we are providing any other services to you at that time. You agree that we shall be entitled to compensation for our time and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

In the event that you request us to supply tax returns or tax information directly to a third party, we are required by law to obtain a specific consent letter signed by you. We will supply the letter for your signature.

Records Retention

It is the policy of Citrin Cooperman & Company, LLP ("Citrin Cooperman") to return all original client documents at the completion of an engagement. It is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. We will retain a copy of the records related to this engagement for a term not to exceed seven years after filing of the tax return[s] prepared pursuant to this engagement letter.

Invoicing and Collection

Our fees for these services will be based upon the amount of time required to complete our engagement at our standard billing rates for the personnel involved, plus out-of-pocket expenses.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue work in the event of your failure to pay any statement or invoice from us in accordance with our customary invoice terms.

Should work be suspended, Citrin Cooperman shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates.

Agreement

This agreement can only be amended in writing and signed by an authorized person at Citrin Cooperman and you.

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") and its Rules for Professional Accounting and Related Services Disputes. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

Mediation shall take place at a place to be designated by the parties in New York, New York. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of its submission to the mediator, then the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules").

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in New York, New York. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award all reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any and all claims by you arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman delivered the tax return(s) associated with this engagement. If the tax return(s) are not delivered to you, for any reason, any and all claims by you arising under this engagement must be commenced within one (1) year of the date you are informed of the engagement's termination.

Citrin Cooperman shall not be liable to **Gawker Media, LLC** for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of **Gawker Media, LLC** actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). Citrin Cooperman's maximum liability to you arising for any reason to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services.

You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you.

This agreement and any dispute relating in any way to this engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Gawker Media, LLC
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If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office.

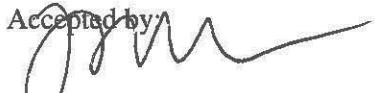
We are pleased that you have placed your trust in us and we look forward to working with you on this engagement and others in the future.

Very truly yours,

Citrin Cooperman & Company LLP
Citrin Cooperman & Company, LLP

CLIENT ACCEPTANCE

Accepted by:



Mr. Josh Albertson, Chief Operating Officer
Gawker Media, LLC

1 / u / 16
Date

EXHIBIT 1

LIST OF OTHER TAX RETURNS TO BE PREPARED FOR GAWKER MEDIA, LLC

1. Other returns (such as payroll, sales and use tax, commercial rent tax, foreign bank account reports, etc.) Please add or delete returns as applicable.

2. 2015 Business Returns for the following Related Entities (under common ownership):
Please add or delete entities as applicable.

_____ Client Initial



August 12, 2016

Mr. Josh Albertson
Gawker Media LLC
2 West 17th Street
New York, New York 10011

AGREEMENT TO PROVIDE SERVICES

Dear Josh,

Thank you for this opportunity to offer services to Gawker Media LLC ("Gawker" or the "Company"). It was a pleasure speaking with you recently regarding the Company's background and the sales tax services you are seeking.

The purpose of this letter is to document the agreement between Citrin Cooperman & Company, LLP ("CC" or "Citrin Cooperman") and Gawker with respect to the state tax consulting services described below.

Tax Services

The scope of this sales tax consulting engagement includes assisting Gawker with a New York sales/use tax audit. The Company is currently being audited by the New York State Department of Taxation and Finance (the "Department") for sales/use tax for the period June 1, 2010 through August 31, 2015 (note the end date of the audit period may be adjusted). Gawker requested CC's assistance with the conduct and management of this audit. Specifically, CC will:

1. Discuss with Gawker the availability of specific records requested by the Department and, if necessary, assist in the identification of alternative records;
2. Review Company records prior to conducting any meetings with Department personnel;
3. Based on review of records, develop overall audit strategy;
4. Manage the submission of documents to the Department and address any issues that may arise;
5. Conduct meetings with the Department;
6. Review the Department's proposed assessment (if any) for accuracy and consistency;
7. Communicate with Gawker regarding the availability of additional records needed to address any proposed assessment;
8. Correspond with the Department as related to making revisions to any proposed assessment;
9. If applicable, determine the best procedural strategy to protest all or part of the proposed assessment; and
10. Propose potential methods and/or processes to minimize future sales/use tax liabilities.

We will use our professional judgment in providing our services. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities, we will share with you our

knowledge of the possible positions that may be taken. If any state taxing authority should later contest any position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, interest or assessments.

Client Responsibilities

Gawker will provide the necessary information for CC to perform the above described analysis. In addition, you will make yourself and/or members of your staff available to discuss our research findings.

Request for Additional Services

You may in the future request services that are not specified in this engagement letter. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services.

Responses to Third Parties

As a result of our services to you, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to you as a separate engagement irrespective of whether we are providing any other services to you at that time. You agree that we shall be entitled to compensation for our time and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

Records Retention

It is the policy of CC to return all original client documents at the completion of an engagement. It is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. We will retain a copy of the records related to this engagement for a term not to exceed seven years after we have rendered our services.

Invoicing and Collection

CC's fee for the services will be based on the hourly billing rates for the professionals that will work on this engagement. Eugene Ruvere, State and Local Tax Partner, will be the primary person responsible for this engagement. Eugene's hourly billing rate is \$475 per hour. Staff expected to be involved in this project have billing rates that currently range from \$90 to \$410.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue work in the event of your failure to pay any statement or invoice from us in accordance with our customary invoice terms.

Should work be suspended, Citrin Cooperman shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing this agreement, you agree to pay us for the time we incurred on this engagement at our standard hourly rates.

Agreement

This agreement can only be amended in writing and signed by an authorized person at Citrin Cooperman and you.

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association (“AAA”) and its Rules for Professional Accounting and Related Services Disputes. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in (City), (State). No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties’ first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of its submission to the mediator, then the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the “Rules”).

The arbitration will be conducted before a single arbitrator selected from the AAA’s Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years’ experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award all reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party’s actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any and all claims by you arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman delivered the tax return(s) associated with this engagement. If the tax return(s) are not delivered to you, for any reason, any and all claims by you arising under this engagement must be commenced within one (1) year of the date you are informed of the engagement’s termination.

Citrin Cooperman shall not be liable to you for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of your actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental,

punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

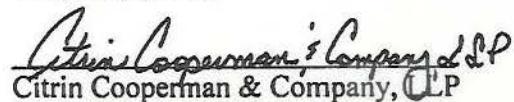
You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you.

This agreement and any dispute relating in any way to this engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

If you agree with the terms of this agreement, please execute this letter on the line below designated for your signature.

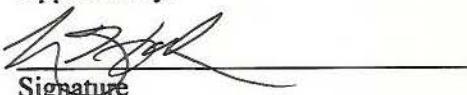
We are pleased that you have placed your trust in us and we look forward to working with you on this engagement and others in the future.

Very truly yours,


Citrin Cooperman & Company, LLP

CLIENT ACCEPTANCE

Approved by:


Signature

William D. Holden, CBO
Name, Title

8/30/14
Date



August 30, 2016
Mr. Josh Albertson
Gawker Media, LLC
114 Fifth Avenue
New York, NY 10011

Dear Mr. Albertson:

We are pleased to confirm our understanding of the services we are to provide for Gawker Media, LLC (the "Plan") for the year ended December 31, 2015, in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974 ("ERISA").

Except as described below, we will audit the financial statements of Gawker Media, LLC, which comprise the statement of net assets available for benefits as of December 31, 2015, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (the "financial statements") and report on the supplemental schedules of the Plan for the year ended December 31, 2015. The following supplementary information accompanying the financial statements, as applicable, will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures:

1. Assets (Held at End of Year)
2. Loans or Fixed Income Obligations in Default or Classified as Uncollectible.
3. Leases in Default or Classified as Uncollectible.
4. Reportable Transactions.
5. Nonexempt Transactions.
6. Delinquent Participant Contributions.

These financial statements and supplemental schedules are required to be included in the Plan's Form 5500 filing with the Employee Benefits Security Administration (EBSA) of the Department of Labor ("DOL").

Audit Objective

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America except that, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we will not perform any auditing procedures with respect to asset information prepared and certified by Fidelity Investments, the custodian, in accordance with 29 CFR 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Under ERISA, the Plan administrator is generally responsible to the Plan participants for the financial information and the ability of the certifying entity to issue such ERISA certification. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements and supplemental schedules. We will issue a written report upon completion of our audit of the Plan's financial statements. Our report will be addressed to the Plan Trustee of the Plan. We cannot provide assurance that a limited-scope disclaimer of opinion as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA will be expressed. Circumstances may arise in which it is necessary for us to make further modifications to our report, such as adding an emphasis-of-matter or other-matter paragraph. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by the custodian, will be audited by us in accordance with auditing standards generally accepted in the United States of America, and will be subjected to tests of your accounting records and other procedures we

Mr. Josh Albertson
Gawker Media, LLC
August 30, 2016
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consider necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. If for any reason we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified by the custodian, plan obligations, benefit obligations, and certain other assets and liabilities by correspondence with financial institutions, and other third parties. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested, except that assets and related transactions certified to by the custodian will not be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Except as described in the "Audit Objective" section, our audit will include obtaining an understanding of the Plan and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. Third-party service providers include individuals who are not employed by our firm. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential

Mr. Josh Albertson
Gawker Media, LLC
August 30, 2016
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information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In addition, we will perform certain procedures directed at considering the Plan's compliance with applicable Internal Revenue Service ("IRS") requirements for tax exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically designed for and should not be relied upon to disclose matters affecting plan qualifications or compliance with the ERISA and IRS requirements. If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

Management Responsibilities

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining fair value measurements; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information, including the completeness and accuracy of the certification by the custodian, and for determining if the certification from the trustee includes the fair value of investments as of the Plan's year end. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. You are also responsible for the fair presentation of the supplemental schedules and the form and content of the financial statements and supplemental schedules in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the tax services, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Mr. Josh Albertson
Gawker Media, LLC
August 30, 2016
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Engagement Administration, Fees, and Other

We understand that your personnel will prepare schedules, analyses, and all confirmations we request and will locate any invoices or other documents selected by us for testing.

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. DOL pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. DOL. The U.S. DOL may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Gawker Media, LLC agrees to hold Citrin Cooperman & Company, LLP, its successors and assigns, partners, principals and employees, harmless to the fullest extent permitted by law from any litigation expense, including attorneys' fees, incurred in connection with any request (by subpoena or otherwise) for testimony, documents or other information concerning the Plan by any governmental agency or investigative body or in any litigation or dispute to which the Plan is a party other than claims by the Plan against Citrin Cooperman & Company, LLP. The indemnification will survive termination of this letter of engagement. If this occurs, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenses in complying with such request or demand.

Soula Tsambiras is the engagement director and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately September 1, 2016 and issue our report no later than October 15, 2016. As you have instructed, our engagement does not include preparation of the Plan's Form 5500.

Our firm has offices in several states located throughout the United States and a wholly owned and controlled offshore affiliate. Work on your engagement may be performed in any of our locations based on our scheduling needs and availability.

The AICPA's Audit and Accounting Guide, *Employee Benefit Plans*, requires that, before an auditor's report on the Plan's financial statements can be included with a filed Form 5500 (including any related schedules), the auditor must review the Form 5500 and consider whether there are any material inconsistencies between the other information in the Form and the audited financial statements (including the required supplemental schedules) or any material misstatement of fact. We will, therefore, not issue our auditor's report until the completed Form 5500 has been provided for our review.

To ensure that Citrin Cooperman & Company, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services will be based on actual time spent at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and your plan administrator and the assumption that unexpected circumstances will not be encountered during the engagement. In addition, our fees assume that your Form 5500 has been prepared correctly and your service provider will perform any adjustments necessary to the form. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Mr. Josh Albertson
Gawker Media, LLC
August 30, 2016
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In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue work in the event of your failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, you agree to pay us for the time we incurred on this engagement at our standard hourly rates.

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in New York, New York. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of its submission to the mediator, then the parties shall submit the dispute for arbitration administered by the AAA under the Rules.

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to Section 13 of the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award all reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any and all claims by you arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman & Company, LLP delivers its auditor's report associated with this engagement. If the auditor's report is not delivered to you, for any reason, any and all claims by you arising under this engagement must be commenced within one (1) year of the date you are informed of the engagement's termination.

Mr. Josh Albertson
Gawker Media, LLC
August 30, 2016
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Citrin Cooperman & Company, LLP shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Plan's actual damages. In no event shall Citrin Cooperman & Company, LLP be liable for consequential, special, indirect, incidental, punitive, or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

This agreement and any dispute relating in any way to this engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

This agreement can only be amended in writing and signed by an authorized person at Citrin Cooperman & Company, LLP and you.

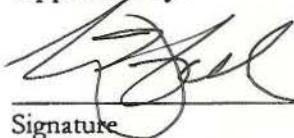
We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Citrin Cooperman & Company, LLP
CITRIN COOPERMAN & COMPANY, LLP

CLIENT ACCEPTANCE

Approved by:



Signature

William D. Holden, C.P.O
Name, Title

8/30/16
Date

Exhibit B

Michael Rhodes Declaration

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11
: Case No. 16-11700 (SMB)
Gawker Media LLC, *et al.*,¹ :
Debtors. : (Jointly Administered)
:
-----x

**DECLARATION OF MICHAEL RHODES IN SUPPORT OF DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING AND
APPROVING THE EMPLOYMENT AND RETENTION OF CITRIN
COOPerman & COMPANY, LLP AS INDEPENDNENT AUDITOR AND
ACCOUNTING SERVICES PROVIDER NUNC PRO TUNC TO THE PETITION DATE**

I, Michael Rhodes, declare as follows:

1. I am familiar with the matters set forth herein and, if called as a witness, I could and would testify thereto. Unless otherwise defined, all capitalized terms used herein have the meanings ascribed to them in the Application.
2. I am a Partner of Citrin Cooperman & Company, LLP ("Citrin"), and am duly authorized to execute this declaration (the "Declaration") on behalf of Citrin.
3. I make this Declaration in support of the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Citrin Cooperman & Company, LLP as Independent Auditor and Accounting Services Provider for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the "Application").
4. This Declaration is also submitted as the statement required pursuant to §§ 327(a), 329 and 504 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Kinja Kft. (5056). The offices of Gawker Media and Gawker Media Group, Inc. are located at 114 Fifth Avenue, 2d Floor, New York, NY 10011. Kinja Kft.'s offices are located at Andrassy ut 66. 1062 Budapest, Hungary.

Code") and Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

Qualifications

5. Citrin is a nationally recognized full-service accounting, tax and consulting firm with nine offices and more than 800 employees in the United States. Citrin's professionals have considerable experience providing accounting, tax, auditing and financial advisory services to businesses in a chapter 11 environment. Citrin has been previously engaged in bankruptcy matters by creditors' committees, debtors, trustees, and examiners, including in matters involving pre-packaged chapter 11 plans as well as Section 363 sales.

6. As further described below and in the Application, Citrin and the personnel who are assigned to this engagement have a solid understanding of the Debtors' business. Citrin has performed services for Gawker Media and GMGI during both the pre-petition and post-petition periods advising the Debtors' management on behalf of and for the benefit of the Debtors and their estates, with regard to the Debtors' current potential tax basis and the associated tax impact of potential transaction scenarios.

7. The principal professionals who have rendered, and are expected to render, services to the Debtors are Oren Bossin, Paul LiRosi, Eugene Ruvere, Michael Freel and myself.

Scope of Services

8. Citrin has agreed to provide a broad range of auditing and accounting services (collectively, the "Auditing and Accounting Services") to the Debtors in the above-captioned chapter 11 cases pursuant to the terms and conditions of that certain (i) engagement letter between the Debtors and Citrin dated as of December 14, 2015, for auditing services, (ii) engagement letter between Gawker Media and Citrin dated as of December 15, 2015, for tax preparation and compliance services, (iii) engagement letter between Gawker Media and Citrin

dated as of August 12, 2016, for a New York State sales and use tax audit, and (iv) that certain engagement letter between Gawker Media and Citrin dated as of August 30, 2016, for a retirement plan audit (collectively, the “Engagement Agreements”), copies of which are attached as **Exhibit 1** to **Exhibit A** of the Application. The Auditing and Accounting Services agreed upon include among other things, the following, if and to the extent requested:²

- a. provide general and technical accounting advice;
- b. assist with due diligence requests such as coordinating workpaper reviews and responding to management inquiries about historical accounting records;
- c. provide fiscal audit for the year ending December 31, 2015;
- d. provide audit services, relating to an employee benefit plan audit for the year ending December 31, 2015; and
- e. respond to New York state sales and use tax audit.

9. All of the Citrin personnel assigned to the Debtors’ matters, including myself, will use our best efforts to avoid any duplication of services provided by any of the Debtors’ other retained professionals in these Chapter 11 Cases.

Compensation

10. Citrin’s retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements, as modified herein with respect to the Engagement Agreements.

11. As of the Petition Date, Citrin had received \$220,234.00 in payments from the Debtors pursuant to the Engagement Agreements. In the period since the Petition Date, Citrin has provided services for which payment in the amount of \$28,530.00 is owed by the Debtors.

² The summary provided herein is for illustrative purposes only and is subject to the Engagement Agreements in all respects. In the event of any inconsistency between the summary of services as set forth herein and the Engagement Agreements, the Engagement Agreements will control.

12. Citrin intends to apply for compensation for professional services rendered on an hourly basis and for reimbursement of expenses incurred in connection with these Chapter 11 Cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any other applicable procedures and orders of the Court.

13. The hourly rates and corresponding rate structure Citrin will use in these Chapter 11 Cases are the same as the hourly rates and corresponding rate structure that Citrin uses in non-restructuring matters, including for those services provided to Gawker Media and GMGI prior to the Petition Date.

14. Citrin operates in a national marketplace for accounting services in which rates are driven by multiple factors relating to the individual professional, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

15. Citrin's current hourly rates for matters related to these Chapter 11 Cases range as follows:

<u>Billing Category</u>	<u>Range</u>
Partners	\$475-560
Managers and Directors	\$410-460
Staff Accountants	\$200-250
Support Staff	\$90-190

16. The hourly rates set forth above are set at a level designed to compensate Citrin fairly for the work of our professionals and to cover fixed and routine expenses. Hourly rates

vary with the experience and seniority of the individuals assigned. These hourly rates are subject to annual adjustments to reflect economic and other conditions.

17. The rate structure we have provided for postpetition services is not significantly different from (a) the rates that Citrin charges for other similar types of representations or (b) the rates that other comparable accounting services firms would charge to do work substantially similar to the work Citrin will perform in these chapter 11 cases.

18. Consistent with our practices with other clients, Citrin provided the Debtors with a courtesy discount for certain annual audit and tax services (the "Courtesy Discount"). Such discount, consistent with industry practices of other similarly-situated accounting firms, is limited to fixed-fee audit and tax services. The Courtesy Discount is not customarily applied to non-fixed fee auditing or accounting advisory services. We will continue to apply the Courtesy Discount to all applicable postpetition services provided to the Debtors. However, it is anticipated that the Courtesy Discount will not be applicable to any of the postpetition services being provided to the Debtors as they relate to non-fixed fee auditing and accounting advisory services billed at the hourly rates discussed above.

19. It is Citrin's policy to charge its clients in all areas of practice for all identifiable, non-overhead expenses incurred in connection with each client's case that would not have been incurred except for representation of that particular client. It is also Citrin's policy to charge our clients only the amount actually incurred by Citrin in connection with such items. Examples of such expenses include, among other things, postage, overnight mail, courier delivery, transportation, overtime expenses, photocopying, airfare, meals, and lodging. In addition, Citrin professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

20. Additional services may be provided under the Engagement Agreements in connection with these chapter 11 cases. These services may include additional audit procedures in connection with the audit services already provided and other accounting and financial reporting research and consultation services related to the restructuring and related financing activities (the “Accounting Consultation Services”), as may be required in chapter 11 cases like these cases, which were not specifically contemplated in the Engagement Agreements. The hourly rates and corresponding rate structure Citrin will use for the Accounting Consultation Services will be the same as those used for the Auditing and Accounting Services contemplated by the Engagement Agreements.

21. Citrin intends to file monthly fee statements and interim and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines and the Interim Compensation Order. Such statements and applications will include time records setting forth, in a summary format, a description of the services rendered by each professional, and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. Citrin will also maintain detailed records of any actual and necessary costs and expenses incurred in connection with the Services.

Compensation Received by Citrin from the Debtors

22. As noted above, prior to the Petition Date, Citrin provided services to Gawker Media and GMGI including Auditing and Accounting Services (the “Prepetition Services”). As discussed above, consistent with our practices with other clients, Citrin applied a Courtesy Discount to the costs incurred for Prepetition Services that were related to fixed fee audit and tax services. The Courtesy Discount was not provided for Prepetition Services related to targeted,

non-fixed fee accounting and tax advisory services. The Courtesy Discount ranged between 15-20% and was determined on a per-invoice basis based upon many factors including, among other things, overall level of effort and projected time to be incurred relative to the fixed fee.

23. As of the Petition Date, no amounts were outstanding with respect to invoices issued by Citrin for the Prepetition Services.

24. Citrin has received \$220,234.00 from the Debtors during the period 90 days prior to the Petition Date in compensation for the Prepetition Services.

25. On May 25, 2016, the Debtors paid \$5,000.00 to Citrin as an advance payment retainer. As of the Petition Date, the Debtors' retainer balance with Citrin remained \$5,000.00. Subject to this Court's approval, Citrin intends to apply this advance in partial payment of any fees and expenses requested as part of Citrin's final fee application.

Disinterestedness

26. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, Citrin undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Citrin obtained from the Debtors and their representatives the names of individuals and entities that may be parties in interest in these Chapter 11 Cases (the "Interested Parties") and such parties are listed on Exhibit 1 hereto. Citrin has searched its client databases, which contain the names of individuals and entities that are present or former clients of Citrin, to determine whether Citrin has been engaged by or can otherwise identify any relationship with any Interested Parties identified to Citrin by the Debtors and listed on Exhibit 1 hereto.

27. To the best of my knowledge, information and belief after reasonable inquiry, other than as disclosed in this Declaration, neither I, Citrin, nor any of our professionals or employees participating in or connected with Citrin's engagement with the Debtors: (i) is related

to the Debtors or any other party in interest herein, the United States Trustee for this District, or anyone employed in the United States Trustee's Office for this District; or (ii) has any connection with or holds or represents any interest adverse to the Debtors, its estate, its creditors or any other Interested Party or their respective attorneys in the matters on which Citrin is proposed to be retained.

28. As part of its practice, Citrin is involved in many different matters and may appear in cases, proceedings, and transactions involving many different attorneys, accountants, financial consultants, and investment bankers, some of whom now, or may in the future, represent claimants and other parties in interest in these cases. Except as otherwise provided for herein, Citrin has not been engaged by, and will not be engaged by or represent the interests of, any such parties in relation to the Debtors or their Chapter 11 Cases. Citrin does not have any relationship with any such attorneys, accountants, financial consultants, or investment bankers that would be adverse to the Debtors or their estates.

29. By way of further disclosure, Citrin has in the past provided personal tax return preparation services to Nick Denton, the Debtors' founder and current President and Chief Executive Officer of GMGI and President of Gawker Media. Citrin is no longer providing and will not in the future provide any services to Mr. Denton.

30. Citrin provided services to Mr. Denton in connection with the preparation of his personal tax returns for the 2012, 2013 and 2014 tax years and the preparation of an extension request for his personal tax returns for the 2015 tax year. One Citrin accountant, Andrew Rotter, has in the past provided services to both the Debtors and Mr. Denton. Mr. Rotter, a Partner in Citrin's tax department, has supervised the preparation of both the Debtors' and Mr. Denton's tax returns. In total, Mr. Rotter has provided the Debtors with approximately 40 hours of

services over the past year, less than 5% of the total services provided by Citrin to the Debtors over that period. Mr. Rotter, however, will not provide any services to the Debtors moving forward. Further, Mr. Rotter, along with others at Citrin that have provided services to Mr. Denton, will be firewalled from any involvement with the work being provided to the Debtors and access to information stored in Citrin's electronic and paper files related to the Debtors.

31. The services Citrin provided to Mr. Denton, with the exception of the 2015 extension request, were billed at a fixed-fee of \$2,000.00 per tax return. In 2014, Citrin received \$2,000.00 from Gawker Media for the services we provided to Mr. Denton related to the 2012 tax return. In 2015, Citrin issued an invoice to Mr. Denton in the amount of \$4,000.00 for the services related to the 2013 and 2014 tax returns. Citrin has elected to waive any fees related to Mr. Denton's 2015 extension request, approximately 0.25 hours of work.

32. The invoice Citrin provided to Mr. Denton in July 2015 for the 2013 and 2014 tax returns remains outstanding. Accordingly, Citrin is a creditor in Mr. Denton's personal chapter 11 bankruptcy case.

33. To the extent Citrin discovers any facts bearing on the matters described herein during the period of Citrin's retention, Citrin undertakes to amend and supplement the information contained in this Affidavit to disclose such facts.

34. Based on all of the foregoing, I believe that Citrin is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code.

35. No agreement presently exists to share with any other person or firm any compensation received by Citrin for its services in this case. If any such agreement is entered into, Citrin undertakes to amend and supplement this Declaration to disclose the terms of any such agreement.

36. No promises have been received by Citrin, or by any employee thereof, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

37. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules, and Citrin will comply with them, subject to the Orders of this Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on this 30 th day of August, 2016.



Michael Rhodes
Citrin Cooperman & Company, LLP

Schedule 1

Conflicts List

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Debtors and Trade Names
1(b)	Current and Recent Former Directors and Officers
1(c)	Potential Contract Counterparties
1(d)	Insurers
1(e)	Other Interested Parties
1(f)	Landlords
1(g)	Litigants
1(h)	Professionals
1(i)	Shareholders
1(j)	Significant Customers
1(k)	Significant Unsecured Creditors
1(l)	Significant Vendors
1(m)	Taxing Authorities
1(n)	U.S. Trustee and Key Court Personnel for the Southern District of New York
1(o)	Utilities
1(p)	Employees and Independent Contractors

SCHEDULE 1(a)

Debtors and Trade Names

Gawker Media Group, Inc.

Gawker Media LLC

Kinja Kft.

Blogwire Hungary Intellectual Property Licensing LLC

Blogwire Hungary Kft.

Gawker.Com

Blogwire Hungary Intellectual Property Licensing
LLC

Blogwire Hungary Kft.

Curbed.com LLC

Gawker Sales LLC

Gawker.Com

RGFREE

Vox Media, Inc.

Blogwire

Deadspin

Defamer

Gawker

Gawker Stalker

Gizmodo

io9

Jalopnik

Jezebel

Kinja

Kotaku

Lifehacker

Splloid

Valleywag

SCHEDULE 1(b)

Current and Recent Former Directors and Officers

Albertson, Josh

Darbyshire, Gabrielle

Denton, Nicholas

Dietrick, Heather

Epstein, Jason

Fette, Ian

Holden, William

Kidder, Scott

Plunkett, Thomas

Szasz, Peter

Tillman, Scott

Weinbrecht, Adrian

SCHEDULE 1(c)

Contract Counterparties

114 Fifth Avenue Ground Lessee LLC	Alexandre Dohrmann
114 Fifth Owner LP	Alissa Walker
204-210 Elizabeth Street LLC c/o S.W. Management LLC	All You Can Move SportPass Europe
204-210 Elizabeth Street LLC	Allison Jones
3293 Pacific LLC	Allison Wentz
A Mediocre Corporation	Allure Media Pty Limited
A Small Orange, LLC.	AM Lab Americas, LLC.
A9.com, Inc.	Amanda Marandola
Access Inteligence, LLC	Amazon Services LLC
Adam Clark Estes	Amazon Web Services, Inc.
Adam Pash	Amazon.com, Inc.
Adam Weinstein	Anastasia Weeks
Ad-Juster, Inc.	Andrassy Palota Ingatlanfogalmazo Kft.
Admeld, LLC	Andrea Park
Adsfactor Holdings Limited	Andrew Collins
AdSlot Technologies, LTD.	Andrew Cush
Adtech US, Inc.	Andrew Gorenstein
Aegon Magyarorszag Zrt.	Andrew Harding
AGIS Fire & Security Kft.	Andy Orin
AIG	Angela Alzona
Alan Henry	Angela Wang
Alan Kwon	Anna Merlan
Albert Burneko	Anthony Carnevale
Aleksander Chan	Anthony Hack
Alex Cranz	AOL Advertising Inc.
Alex Dickinson	Ariana Cohen
Alex Pareene	Ariel Viera
Alexandra Cannon	Ashley Feinberg
Alexandra Philippides	Ashton Galloway

Atlantic Metro Communications II, Inc.	Clover Hope
Attila Illes	ClubW
Ava Gyurina	Colleen McMillan
Balazs Keki	Colliers International
BarkBox, Inc.	Colliers International Kft.
Barry Petchesky	Coltiers Nemzetkozi Ingattanuzemeltet6 es Kezel6 Kft.
Ben Regenspan	Combat Flip Flops, LLC.
BlueApron.com	Comic Cartel
Brainy Labs, LLC	ComScore, Inc.
Brandon McCoy	Corporate Communications Bt.
Brendan O'Connor	Courtenay O'Connor
Bridget Brown	Daniel Morgan
Bryan Lufkin	Darren Orf
Bryan Menegus	Dashlane Inc.
C&G Group Kft c/o Brody House Group	DataGram
Cadreon, LLC.	Datagram Incorporated
Caitleen Weaver	Dave McKenna
Camila Cabrer	David Tracy
Camilla Baker	Dayna Evans
Casey Speer	Devin Clark
Casper Sleep Inc.	Diana Moskovitz
Catherine LeClair	Diane Kelly
Cecilia D'Anastasio	Diego Pineda
Chad Bernstein	DineInFresh, Inc. dba Plated
Chelsey Hoffman	Dollar Shave Club, Inc.
Cheryl Eddy	DOUBLECLICK
Chris Neveu	Dr. Torzsa Peter Bt.
Chris Person	DreamHost
Chris Vespoli	Drew Magary
Christina Blacken	Driftaway Inc.
ClickMeter	Earnest Inc.
ClickStream	Eleanor Shechet
Cloudinary Ltd.	

Elisa Solinas	Gorilla Nation Media, LLC
Emily Ambruso	Grace Robertson
Emily Herzig	Graze Inc.
Emma Carmichael	Green Fox Academy
Emprese Cedente	Greg Howard
Eric Goldfarb	Greg Lopez
Eric Ravenscraft	GroupDynamics Kft
Erika Audie	Gunnar Optiks
Erin Gloria Ryan	Gyorgy Bokros
Erin Pettigrew	Hajtas Pajtas Kft.
Esther Inglis-Arkell	Handy.com
Ethan Sommer	Hannah Keyser
Evan Narcisse	Happy Socks
Eyal Ebel	Heather Dietrick
F451	Heather Hynes
F451 fka Spicy Media Editora Ltda	Heidi Grothaus
F451 Media Editora Ltda.	HelloFresh
Fabiola Lara	Hillary Crosley
Facebook Ireland Limited	Hostgator.com, LLC.
Facebook, Inc.	Huckberry
Fastly, Inc.	Hunter Slaton
Federal Insurance Company	Ian Fette
Fluxmob, LLC.	IDrive Inc.
Framebridge, Inc.	Ilona Bilevych
Fritzie Andrade	Incisive Ltd
Future Publishing Limited	Incisive VNU Limited dba Incisive Incisive Ltd
Gabrielle Bluestone	Incisive VNU Ltd
GeekFuel, LLC.	Index Exchange Inc.
Germain Lussier	Infobahn Inc.
Giri Nathan	Integral Ad Science, Inc.
Globalway Participacoes Ltda.	IseeQ Kft.
Gloria Clark	J.K Trotter
Google Inc.	

Jake Inferrera	Justin Cross
Jalsovszky Law	Justin Potter
James Bartus	JW Player / LongTail Ad Solutions, Inc.
James Bit Design	Kaila Hale-Stern
James Delgiudice	Kanwar Gill
Jamie Weber	Kara Brown
JapanCrate	Kargo Global, Inc.
Jared Auslander	Karma Mobility Inc.
Jason Parham	Kate Dries
Jason Schreier	Kate Knibbs
Jason Torchinsky	Kate Lovejoy
Jay Hathaway	Katharine Trendacosta
Jeffrey Hilder	Kathryn McGinnis
Jennifer Ouellette	Katie Drummond
Jia Tolentino	Kavitha Reddy
Jillian Marie Lucas	Kelly Conaboy
Jim Boos	Kelly Faircloth
Jim Cooke	Kelly Monson
Jim Cooke	Kelly Stout
Joanna Rothkopf	Kerrie Uthoff
Joel Johnson	Kevin Draper
John Appel	Kid Thursday LLC., dba Staus Audio
John Cook	Kirk Hamilton
John Gelini	Kixer
Jordan Sargent	Kolozsvari Timea
Josh Bottino	Kravitha Reddy
Josh Laurito	Krux Digital, Inc.
Joshua Albertson	Lacey Donohue
Judy Steinbach	Lauren Bertolini
Julia Alvidrez	Leah Beckmann
Julian Muller	Leah Finnegan
Julianne Escobedo Shepherd	LendingTree, LLC.
Jung Sin	Lindsay Chipman

Lindsey Jaffe	Mia Libby
Lisa Bolano	Michael Fahey
LiveIntent, Inc.	Michael Kuntz
LiveRail, Inc.	Michael Lindsay
LOLA	Michael Nunez
Lucy Haller	Michael Orell
Madeleine Davies	Michael Roselli
Madeleine Stone	Michele LaFauci
Madison Plus Select, Inc.	Michelle Chiang
Malcolm Read	Mike Ballaban
Mandy Mandelstein	Mikolaj Szabo
Margaret Taormina	Ministry of Supply
Marina Galperina	Miranda Langrehr
Mario Aguilar	Moat, Inc.
Maritza Sanche	Mobiles Republic, Inc.
Mark Weldon	Mollie Horan
Market Halsey Urban Renewal, LLC.	Moore Stephens Hezicomp Kft.
MarkMonitor Inc.	Mott & Bow
Matt Hardigree	MoviePass
Matt Novak	MVMT Watches
Matthew Hamer	Nameaction Brasil Serv de Inter Ltda ME
Matthew Kulper	NameAction Inc.
Mediagene, Inc.	Nandita Raghuram
MediaGene, Inc. fka Infobahn, Inc.	Natasha Vargas-Cooper
MediaMind Technologies, Inc.	Nathan Grayson
Megan Gilbert	NatureBox
Megbizott	Nervora Digital Media Group, FZ-LLC
Melissa Green	NetMediaEurope
Melissa Murray	Netus Media Pty Limited dba Allure Media Pty LTD
Merch Direct, LLC	Nevora Digital Media Group
Merchant Importacao, Exportacao e Comercio, Ltda - ME	NewsCred, Inc.
MeUndies	Nicholas Murphy

Nick Stango	Rob Harvilla
Noble People	Robert Finger
OCP Collective Corp. dba Adcade, Inc.	Ryan Brown
Omar Kardoudi	S&T Consulting Hungary Kft.
OnMarc Media	Sam Biddle
Operative Media, Inc.	Sam Scherer
Oppenheim Ugyvedi Iroda	Sam Woolley
Opportune LLP	Samantha Lagani
Optimizely, Inc.	Samer Kalaf
Oriole Media Corporation dba Juice Mobile	Samuel Griffel
Oscar Z. Ianello Associates, Inc.	Sarah Dedewo
Owen & Fred Corp.	Sarah Wiest
Pacific Shaving Company	Scott Kidder
Parachute Home	Sean Buckley
Patricia Hernadez	Sean MacDonald
Patrick Ballester	SeatGeek
Patrick Klepek	Shane Roberts
Patrick Laffoon	Shep McAllister
Patrick Redford	Shopify
Paul Sundue	SimpleReach, Inc.
PAX	Skillshare, Inc.
Percona, Inc.	Skimbit Limited
Perfect World Entertainment	SkimBit LTD.
Peri Hochwald	SmartFX
Pixel Media Asia Limited	SocialFlow, Inc.
Platinum Rye, LLC.	Sophie Kleeman
Pop Chart Lab	Soundfreaq
Poprageous	Specless, LLC.
Puja Patel	Spicy Media Editora LTDA
Quench USA, Inc.	SpruceWares
Quip NYC Inc.	Squarespace, Inc.
Rhone Apparel Inc.	Stackcommerce
Riley MacLeod	Staq, Inc.

Starcom SMG	Tom Ley
Stassa Edwards	Tom Plunkett
Stephanie Schrader	Tom Scocca
Stephen Totilo	Tommy Craggs
Steve Climaco	Toth Eva Nagykanizsa
Steven Polletta	Tremor Video, Inc.
Stowawy Cosmetics	UCMS Group Hungary Kft.
STS Meida, Inc.	Udemy.com
Stuart Cheshire	Veronica de Souza
Sultana Khan	Victor Jeffreys
Superdry Wholesale, LLC	Viddler, Inc.
Suzy Kuzy, LLC.	VNU Business Media Europe Limited
Szolgaltato	Waves Gear, LLC.
Taboola Inc.	We Work
Tamas Neltz	Wesley Siler
Tara Jacoby	WeWork LA LLC
Taylor Berman	Whitson Gordon
Technorati, Inc.	William Arkin
Terra Networks Brasil S.A.	William Haisley
TGT	William Turton
The Rubicon Project, Inc.	Wine Awesomeness
The Sasquatch Soap Co., LLC. dba Dr. Squatch	Wrights Media, LLC
The Status Audio	Writers Guild of America, East
Thorin Klosowski	Yannick LeJacq
Tim Burke	Zach Custer
Time Shred Services, Inc.	Zachary Connell
Times Internet Limited	Zoe Stahl

SCHEDULE 1(d)

Insurers

Aegon Magyarorszag Zrt.

AIG Europe Limited

Dewitt Stern Group, Inc.

Federal Insurance Company

Hartford Casualty Insurance Company

Hudson Insurance Company

National Union Fire Insurance Co. of Pittsburgh PA

United Healthcare Insurance Company

SCHEDULE 1(e)

Other Interested Parties

Cerberus Business Finance LLC

Houlihan Lokey, Inc.

K&H Bank

Latham & Watkins

Prime Clerk LLC

Riemer & Braunstein, LLP

Schulte Roth & Zabel LLP

Securities & Exchange Commission

Securities & Exchange Commission – NY Office

Silicon Valley Bank

Sullivan & Cromwell LLP

US VC Partners LP

SCHEDULE 1(f)

Landlords

Andrassy Palota Ingatlanforgalmazo Korlatolt Felelossegú Tarsasag
114 Fifth Owner LP

SCHEDULE 1(g)

Litigants

Aulistar Mark
Andrew Hudson
Zachary Cianfalone
Lindsay MaHarry
Katherine Castellana
Elizabeth Nadybal
Chelsea Lo Pinto
Tim Barribeau
Patrick Frawley
Elizabeth Weinbloom
Kristin Chan
Samuel Julian
Brian Colgan
Benjamin Dorson
Rachel Atwood
Michael Kennelly
Alyssa Bereznak
Lily Newman
Kwame Opam
Terry Gene Bollea
Mitchell Williams
Meanith Huon
Ashley Terril
Charles Johnson and Got News, LLC
Teresa Thomas
Shiva Ayyadurai
Christopher Sadowski

SCHEDULE 1(h)

Professionals

Akerman LLP

Cahill Gordon & Reindel LLC

Citrin Cooperman & Co., LLP

Giskan Solotaroff & Anderson LLP

Goldin Solutions

Jalsovsky Law Firm

John Duncan

Klasko Immigration Law Partners, LLP

Levine Sullivan Koch & Schulz, LLP

Maples & Calder

Morrison Cohen LLP

Newmark & Co. Real Estate, Inc.

Oppenheim Law Firm

Opportune LLP

Proskauer Rose LLP

Trifolium LLC

Wilk Auslander

Zwillgen PLLC

SCHEDULE 1(i)

Shareholders

Berman, Taylor	Hamer, Matt
Bertolini, Lauren	Hardigree, Matt
Blakeley, Richard Erand	Holmes, Anna
Bluestone, Gabrielle	Jefferson, Whitney
Brown, Ryan	Kang, Daniel
Carmichael, Emma	Kidder, Scott
Carmon, Irin	Kozma, Jozsef
Chan, Casey	Lam, Brian
Coen, Jessica	Layne, Ken
Cooke, Jim	Lehnhoff, Jim
Craggs, Tommy	Leitch, Will
Crecente, Brian	Lisanti, Mark
D'Addario, John	Lopez, Greg
Darbyshire, Gaby	Ma, Jesse
Daulerio, Albert	McGill, Erin
DelGiudice, James	Nachlin, Jim
Denton, Nick	Newitz, Annalee
Diaz, Jesus	Nolan, Hamilton
Dietrick, Heather	O'Connor, Maureen
Dimmitt, Elizabeth	Pash, Adam
Dimmitt, Genevieve	Petrány, Máté
Duncan, John	Pettigrew, Erin
Ebel, Eyal	Plunkett, Tom
Furman, Eliot, as custodian for Alexander Tiberius Furman under the NYUTMA	Read, Malcom
Futrelle, Genevieve	Robischon, Noah
Giacoman, Gabriela	Schreier, Jason
Gorenstein, Andrew	Schwartz, Diane
Greenmount Creek Limited	Schweizer, Julia
Hale-Stern, Kaila	Scocca, Thomas

Sicha, Choire	Henry, Alan
Spinelli, Mike	Hilder, Jeff
Steele, Lockhart	Jeffries, Victor
Stein, Sadie	Juzwiak, Rich
Takayama, Greg	Kéki, Balázs
Tate, Ryan	Knibbs, Katharine
Thomas, Owen	Körtesi, Gáspár
Toder, Matthew	Laurito, Josh
Trapani, Gina	Libby, Mia
US VC Partners LP	Magary, Drew
Vuong, Phillip	Marchman, Tim
Wert, Ray	McAllister, Shep
Winkelman (Ortega), Samantha	McKenna, Dave
Woerner, Meredith	Mittelhammer, Eric
Albertson, Josh	Morgan, Daniel
Annis, Rose	Neltz, Tamas
Baker, Camie	Nevins, Maxwell
Batty, Chris	Novak, Matt
Biddle, Sam	O'Connor, Courtenay
Bodnár, István	Pareene, Alex
Burke, Tim	Parham, Jason
Climaco, Steve	Petchesky, Barry
Cook, John	Popken, Ben
Curtis, Dustin	Price, John
Donohue, Lacey	Reddy, Kavi
Drummond, Katie	Regenspan, Ben
Fette, Ian	Roberts, Shane
George, Patrick	Sargent, Jordan
Georgopoulos, Steph	Sommer, Ethan
Gonzalez, Robert	Sundue, Paul
Graham, Kevin	Szász, Péter
Grothaus, Heidi	Szatmári, András
Hathaway, Jay	Taomina, Margaret

Tiku, Nitasha
Totilo, Stephen
Trotter, JK
Udvardi, Ramóna
Walker, Alissa
Weaver, Caity
Weinstein, Adam
Wentz, Allison

SCHEDULE 1(j)

Significant Customers

20th Century Fox	Earnest
360i	Empowering Media LA
A9.com Inc. (Amazon Match Buy)	Empowering Media NY
Accordant Media	Essence
Adslot	f451 - US
Aegis Group	Facebook
Alliance Games	Factorylabs
Allure Media - GM	Fallon
Amazon	Future Publishing Ltd (US)
Amazon Commerce Revenue	General Mills, Inc.
AOL One	Google (BizDev)
Asana (Customer)	Graze
Assembly	Havas
Baru Advertising	Horizon Media
Blue Apron	HostGator
Blue Wheel Media	Hover
Bluehost	HTC Blinkfeed
Brigade Marketing	IBM
Casper	Indochino
Centro	Initiative LA
Cisco	Initiative NY
Cramer-Krasselt	Interpublic Group of Companies
Criteo	iSocket, Inc.
Crossmedia	ITVS
Desk.com	Kepler Group
Dialect Inc	Ketchum
DigitasLBi	Kovel Fuller
Dollar Shave Club	Kruskopf & Company
Draftkings	Liquid Advertising

LivWell	SquareSpace
Logmein.com	StackSocial
MarkLogic	Status Audio
McGarrah Jessee	Sterling Rice Group
Me Undies	Superdry Wholesale LLC
Mediagene Inc - US	Taboola (Biz Dev)
Mediasmith	Tangible Media
Mediastorm, LLC	TaxFyle
Merkley and Partners	The Garage Team Mazda
MillerCoors	TubeMogul
MNI	UCB
MODCo Media	Udemy
Mullen	Varidesk
NameCheap	Viewster.com
Newscred	VOX Media - Curbed Investment
Nokia	VSN
NVIDIA	WavesGear
Omnicom Group	weBoost
Pereira & Odell	Wieden & Kennedy
Petrol	Wildcard Properties LLC
PGR Media	WPP
Protein	Wright's Media
Publicis Groupe	Zeno Group
R/West	
Rachael Piper Consulting	
Randomhouse	
RED Interactive Agency	
Rodger's Townsend	
RPA	
Rubicon	
Skillshare	
Slack	
Spacetime Media	

SCHEDULE 1(k)

Significant Unsecured Creditors

Ad-Juster, Inc. (media)	JW Player (Longtail Ad Solutions, Inc.)
ADP Workforce Now	Katherine Fry
Akerman LLP	Kinja Accounts Payable
Alex Palmer	Krux Digital
Andrew Harding	L-Cut Digital Media, Inc.
AOL Advertising	Market Halsey Urban Renewal, LLC
Associated Press	Marlena Agency Inc.
Blane Bachelor	Medialink
Brandtale	Merrill Communications, LLC
CDW Direct	Metropolitan Cleaning, LLC
Cloudinary Ltd.	Moat Inc.
Concur Technologies, Inc.	Morrison Cohen LLP
Corbis Corporation	Newmark & Co. Real Estate, Inc.
Corey Foster	Nick Wong Photography
Creative Circle, LLC.	NSONE Inc.
DataGram	Operative Media, Inc
DoubleVerify, Inc.	Optimizely, Inc.
DRH Internet Inc	Pacific Coast News
Equinox Fitness Clubs - Corp Accts	Plant Specialists LLC
Fastly	QZZR
Fried, Frank, Harris, Shriver & Jacobson LLP	REDBOOKS
Getty Images	Risk Strategies Company
Giacomo Furino	Shenker & Bonaparte, LLP
Google Inc. (DoubleClick)	SimpleReach, Inc.
Google, Inc. (Analytics)	Sizmek Technologies Inc.
Hunter Slaton	Specless
Ian Fette	STAQ, INC.
Jelle Claeys Automotive Artwork	Submarine Leisure Club, Inc. (Wirecutter)
Joshua M Lees	Submersive Media

The Hartford
The Oliver Group
Viddler, Inc.

SCHEDULE 1(I)

Significant Vendors

114 Fifth Avenue	Kforce Inc.
ADP PayEx	Kornhaber Brown, LLC
Advanced Electronic Solutions, Inc.	Lay It Out, Inc.
AMA Consulting Engineers P.C.	Leiberts Royal Green Appliances Inc.
AMEX Corporate GM - 01006	Lewis Rice LLC
Andrew Liszewski	LionTree Advisors LLC
Apple Inc. (media)	LJ DUFFY, Inc.
Baby Llama Productions LLC	Maples & Calder (GM LLC)
Bajibot Media	NetRatings, LLC
Big Mango, Inc.	Netsuite, Inc.
Bird & Bird LLP	NVE, Inc.
Brannock & Humphries	OCP Collective Corp.
Cahill Gordon & Reindel LLP	Olson Kundig Architects
Cannes Trip 2015	Olson Kundig Interiors
Catalyst	OnMarc Media Inc.
Cerberus Capital Management LP	Opportune LLP
ComScore Inc.	Redscout LLC
Con Edison (210)	Robert Half
CytexOne Technology, LLC	Ropes & Gray LLP
Dynect, Inc	Santa Monica Air Center, Inc.
Emma C Lanigan (Cookson)	Structure Tone
Fidelity 401k	SW Management LLC
Harder Mirell & Abrams	TangentVector, Inc.
Hatch Content, LLC	Tapestry Associates LLC
HeartWork, Inc.	Thomas & Locicero PL
Houlihan Lokey	Treasury of the United States
Howard Kennedy	TrueForm Concrete, LLC
Inform Interiors	Veritas Pictures, Inc.
Jesus Diaz (vendor)	Versus LLC

Vizu Corporation

Voya Financial 401K

WB Wood NY

Young America Capital

SCHEDULE 1(m)

Taxing Authorities

Internal Revenue Service

Budapesti Önkormányzat

Hungary National Tax Authority

New York City Department of Finance

New York State Commissioner of Taxation and Finance

SCHEDULE 1(n)

U.S. Trustee and Key Court Personnel for the Southern District of New York

Cecilia G. Morris	Paul K. Schwartzberg
James L. Garrity	Richard C. Morrissey
Martin Glenn	Serene Nakano
Mary Kay Vyskocil	Susan Arbeit
Michael E. Wiles	Susan Golden
Robert D. Drain	Sylvester Sharp
Robert E. Grossman	Victor Abriano
Sean H. Lane	William K. Harrington
Shelley C. Chapman	
Stuart M. Bernstein	
Alicia Leonhard	
Amanda Cassara	
Andrea B. Schwartz	
Andy Velez-Rivera	
Anna M. Martinez	
Brian S. Masumoto	
Cheuk M. Ng	
Danny A. Choy	
Ercilia A. Mendoza	
Greg M. Zipes	
Guy A. Van Baalen	
Ilusion Rodriguez	
Kathleen Schmitt	
Linda A. Riffkin	
Lisa Penpraze	
Maria Catapano	
Mary V. Moroney	
Myrna R. Fields	
Nadkarni Joseph	

SCHEDULE 1(o)

Utilities

114 Fifth Avenue Ground Lessee
Atlantic Metro Communications
Benefit Resource, Inc.
Cogent Communications
Con Edison
ShoreTel Inc.

SCHEDULE 1(p)

Employees and Independent Contractors

Asd Mario Aguilar	Devin Clark
Joshua Albertson	Gloria Clark
Angelica Alzona	Steve Climaco
Fritzie Andrade	Ariana Cohen
Erika Audie	Andrew Collins
Jared Auslander	Zachary Connell
Ilene Baker	John Cook
Michael Ballaban	James Cooke
Patrick Ballester	Alexandra Cranz
Chad Bernstein	Hillary Crosley
Lauren Bertolini	Justin Cross
Sam Biddle	Andrew Cush
Ilona Bilevych	Zach Custer
Christina Blacken	Madeleine Davies
Gabrielle Bluestone	Maritza De Leon
James Boos	Veronica de Souza
Joshua Bottino	Sarah Dedewo
Robert Bricken	Ernest Deeb
Ryan Brown	Nick Denton
Kara Brown	Alexander Dickinson
Bridget Brown	Heather Dietrick
Timothy Burke	Alexandre Dohrmann
Albert Burneko	Lacey Donohue
Camila Cabrer	Kevin Draper
Alexandra Cannon	Kathryn Dries
Emma Carmichael	Katherine Drummond
Anthony Carnevale	Eyal Ebel
Casey Chan	Cheryl Eddy
Michelle Chiang	Stassa Edwards

Adam Estes	Samer Kalaf
Michael Fahey	Omar Kardoudi Segarra
Georgia Faircloth	Hannah Keyser
Ashley Feinberg	Sophie Kleeman
Ian Fette	Patrick Klepek
Robert Finger	Thorin Klosowski
Ashton Galloway-Taylor	Michele Lafauci
Marina Galperina	Patrick Laffoon
John Gelini	Samantha Lagani
Patrick George	Miranda Langrehr
Kanwar Gill	Joshua Laurito
Ariel Gononsky	Catherine LeClair
George Grayson	Thomas Ley
Melissa Green	Mia Libby
Samuel Griffel	Michael Lindsay
Heidi Grothaus	Katelyn Lovejoy
Ava Gyurina	Germain Lussier
Anthony Hack	Riley MacLeod
William Haisley	Andrew Magary
Lucy Haller	Amanda Mandelstein
Kirk Hamilton	Timothy Marchman
Matt Hardigree	Alex Mason
Andrew Harding	Shepherd McAllister
Alan Henry	Kathryn McGinnis
Patricia Hernandez-Ramos	David McKenna
Emily Herzig	Colleen McMillan
Clover Hope	Bryan Menegus
Mollie Horan	Anna Merlan
Heather Hynes	Maria Misra
Attila Illes	Kelly Monson
Jacob Inferrera	Daniel Morgan
Victor Jeffreys	Diana Moskovitz
Richard Juzwiak	Julian Muller

Nick Murphy	Michael Roselli
Melissa Murray	Joanna Rothkopf
Evan Narcisse	William Sansom
Giri Nathan	Jordan Sargent
Tamas Neltz	Samuel Scherer
Chris Neveu	Stephanie Schrader
Hamilton Nolan	Jason Schreier
Matthew Novak	Jillian Schulz
Michael Nunez	Taryn Schweitzer
Brendan O'Connor	Thomas Scocca
Courtenay O'Connor	Eleanor Shechet
Michael Orell	Julianne Shepherd
Darren Orf	Hunter Slaton
Andrew Orin	Elisa Solinas
Raphael Orlove	Ethan Sommer
Jennifer Ouellette	Casey Speer
Alexander Pareene	Zoe Stahl
Andrea Park	Nicholas Stango
Adam Pash	Judith Steinbach
Puja Patel	Madeleine Stone
Christopher Person	Kelly Stout
Barry Petchesky	Richard Sundue
Alexandra Philippides	Margaret Taormina
Diego Pineda	Jia Tolentino
Steven Polletta	Jason Torchinsky
John Price	Stephen Totilo
Nandita Raghuram	David Tracy
Eric Ravenscraft	Katharine Trendacosta
Kavitha Reddy	Joseph Trotter
Patrick Redford	William Turton
Benjamin Regenspan	Kerrie Uthoff
Shane Roberts	Christopher Vespoli
Grace Robertson	Alissa Walker

Angela Wang	Jamie Condliffe
Jamie Weber	Chris Mills
Anastasia Weeks	James Whitbrook
Allison Wentz	David Nield
Samuel Woolley	Kathryn Jezer-Morton
András Szatmári	Madeleine Collier
Attila Kocsis	Fruzsina Kuhari
Balázs Kéki	Robert Stokes
Balázs Pőcze	Adam Kovac
Dmitry Lambrianov	Jared "Jay Allen" Goodwin
Gábor Kacsik	Anthony Dejolde
Gáspár Körtesi	Carlos Rebato
György Bokros	Carlos Hierro
Ildikó Kriston	Matias Martinez
István Bodnár	Eduardo Marin
János Hardi	Miguel Redondo
László Heves	Zolani Stewart
Levente Molnár	Reshma Bhai
Linda Bucsánszki	Manisha Aggarwal
Luca Németh	Lindsay Handmer
Márton Borlay	Daniel Strudwick
Mikhail Mitrofanov	Eva Jurczyk
Olivér Kovács	Mihir Patkar
Péter Szász	Toshihisa Nakamura
Ramóna Udvardi	Kirsten O'Regan
Szabolcs Vida	Alexandra Nursall
Szilvia Németh	Nicholas Cameron
Zoltán Balázs	Ralph Jones
Zoltán Kalmár	Elizabeth Edgar
George Dvorsky	Rawiya Elkhadir
Luke Plunkett	Ian Dransfield
Brian Ashcraft	Stefan Janke
Andrew Liszewski	Mark Wilson

Sniff Petrol Limited	Halmar Sveinbjornsson
James Fell	Amit Reut
Peter Ryan	Rosa Gregori
Manuel Mendez Perez	Sarah Moroz
Angel Jiminez	Jason Richards
Jacob Rose	Ravi Somaiya
Bram Gieben	Reut Amit
Eva Holland	Michael "Massoud" Martin
Nathan Thompson	Fariha Roisin
Priya Elias	William Herkewitz
Scaachi Koul	Lev Hellebust (Bratishenko)
Helen Appleyard	Pranav Dixit
Omar Karduodi Segarra	Danny Allen
Cara Ellison	Karan Atul Shah
Estelle Tang	James Baker
Anupa Mistry	Gary Cutlack
Brodie Lancaster	Adelaide Dugdale
Jess Shanahan	Katherine Hannaford
Jesus Diaz	Brian Hogg
Herbert Lui (Wonder Shuttle Media, Inc)	Andrew James
Graham Ruthven	Chris Mcveigh
Stacy May Fowles	Apoorva Prasad
Andrew Gibney	Michelle Tofi
Daniel Harris	Yareniz Saavedra Padilla
Alex Hess	Carlos Risco
Chris Koentges	Elias Notario Perez
Kevin O'Brien	Eric Tecayehuatl
Achal Prabhala	Robert Boffard
David Sommer	Guy Combs
Monica Heisey	Joel Meadows
Sara McCulloch	Chris Harris
Jakob Wenngren	Guy Porepp
Alex Bejerstrand	Anthony Mark Dewhurst

Peter Orosz
Ryan Pierce
Neill Watson
George Williams
Chris Harris
Natasha Chenier
Esther Sassaman
Luke Malone
Mikhail Mitrofanov
Leo Wichtowski
Kevin Mahon
Simon Parkin
Quintin Smith
Kathleen Williams
Ollie Barder
Simon Mapp
Andrew Mcmillen
David Veselka
Kevin Mahon
David Gilson
Mark O'Neill
Spanner Spencer
Tom Cassell
Kenneth Gibson
Clare Kane
Zolani Stewart
Josephine Huetlin

Exhibit C

William D. Holden Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11
: Case No. 16-11700 (SMB)
Gawker Media LLC, *et al.*,¹ :
Debtors. : (Jointly Administered)
:
-----x

**DECLARATION OF WILLIAM D. HOLDEN IN SUPPORT OF
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE RETENTION AND EMPLOYMENT OF CITRIN
COOPerman & COMPANY, LLP AS INDEPENDENT AUDITOR AND
ACCOUNTING SERVICES PROVIDER FOR THE DEBTORS AND DEBTORS IN
POSSESSION NUNC PRO TUNC TO THE PETITION DATE**

I, William D. Holden, being duly sworn, hereby declare as follows:

1. I am the Chief Restructuring Officer of Gawker Media LLC ("Gawker Media"), located at 114 Fifth Avenue, 2d Floor, New York, New York 10014.
2. I submit this declaration (this "Declaration") in support of the application (the "Application")² of the Debtors for an Order, pursuant to sections 327(a) and 330 of title 11 of the United States Codes (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Bankruptcy Rules") authorizing the employment of Citrin Cooperman & Company, LLP ("Citrin") as independent auditor and accounting services provider to the Debtors *nunc pro tunc* to the Petition Date. The facts set forth herein are based on my personal knowledge or information provided to me by the

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Kinja Kft. (5056). The offices of Gawker Media LLC and Gawker Media Group, Inc. are located at 114 Fifth Avenue, 2d Floor, New York, NY 10011. Kinja Kft.'s offices are located at Andrassy ut 66. 1062 Budapest, Hungary.

² Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Application.

Debtors' management, employees or members of my staff working under my supervision, other professionals, and my review of the books and records and relevant documents.

The Debtors' Selection of Citrin

3. Citrin is proposed to serve as independent auditor and accounting services provider to the Debtors, responsible for the matters described in the Application. The Debtors recognize that a careful selection should be made when selecting and managing any professional acting for debtors in a chapter 11 case, to ensure that the professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

4. Here, Citrin has been engaged by the Debtors since 2010 and Citrin was subjected to the client-driven market forces and scrutiny when it was originally retained. The contemplated engagement continues Citrin's engagement on the same terms subject only to standard periodic rate increases.

5. In addition, under the contemplated engagement, Citrin will charge only those actual and necessary expenses, for which it bills its clients, incurred in connection with the rendering of accounting services described in the Application, by category and nature of services rendered.

6. My understanding is that when Citrin was originally retained in 2010, Gawker Media considered alternative accounting firms as part of its selection process. Gawker Media's decision to retain Citrin required consideration of cost, but more importantly, its expertise in providing accounting services to similarly-situated companies. Citrin was retained in a non-bankruptcy environment, and was subjected to the competition in the non-bankruptcy marketplace when it was retained.

Rate Structure

7. In my capacity as Chief Restructuring Officer, I am responsible, along with Heather Dietrick (General Counsel), for monitoring outside professional services firms retained by the Debtors in the ordinary course of business. As indicated above, Citrin has informed the Debtors that its rates for the Auditing and Accounting Services are comparable to or less than the rates Citrin charges for similar matters in a non-bankruptcy environment. As discussed below, I, or members of my team, or employees working under my supervision, are responsible for reviewing the invoices regularly submitted by Citrin.

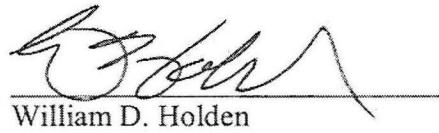
Cost Supervision

8. The Debtors recognize that it is their responsibility to monitor closely the billing practices of professional services firms that they retain to ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of these Chapter 11 Cases. The Debtors will continue to review the invoices that Citrin regularly submits, and together with Citrin, address any unforeseen fees and expenses, as necessary.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: August 30, 2016



The image shows a handwritten signature in black ink, appearing to read "W.D. Holden". It is positioned above a solid horizontal line. Below the line, the name "William D. Holden" is printed in a standard black font.